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REPORT

OF THE

Receipts and Expenditures

OF THE

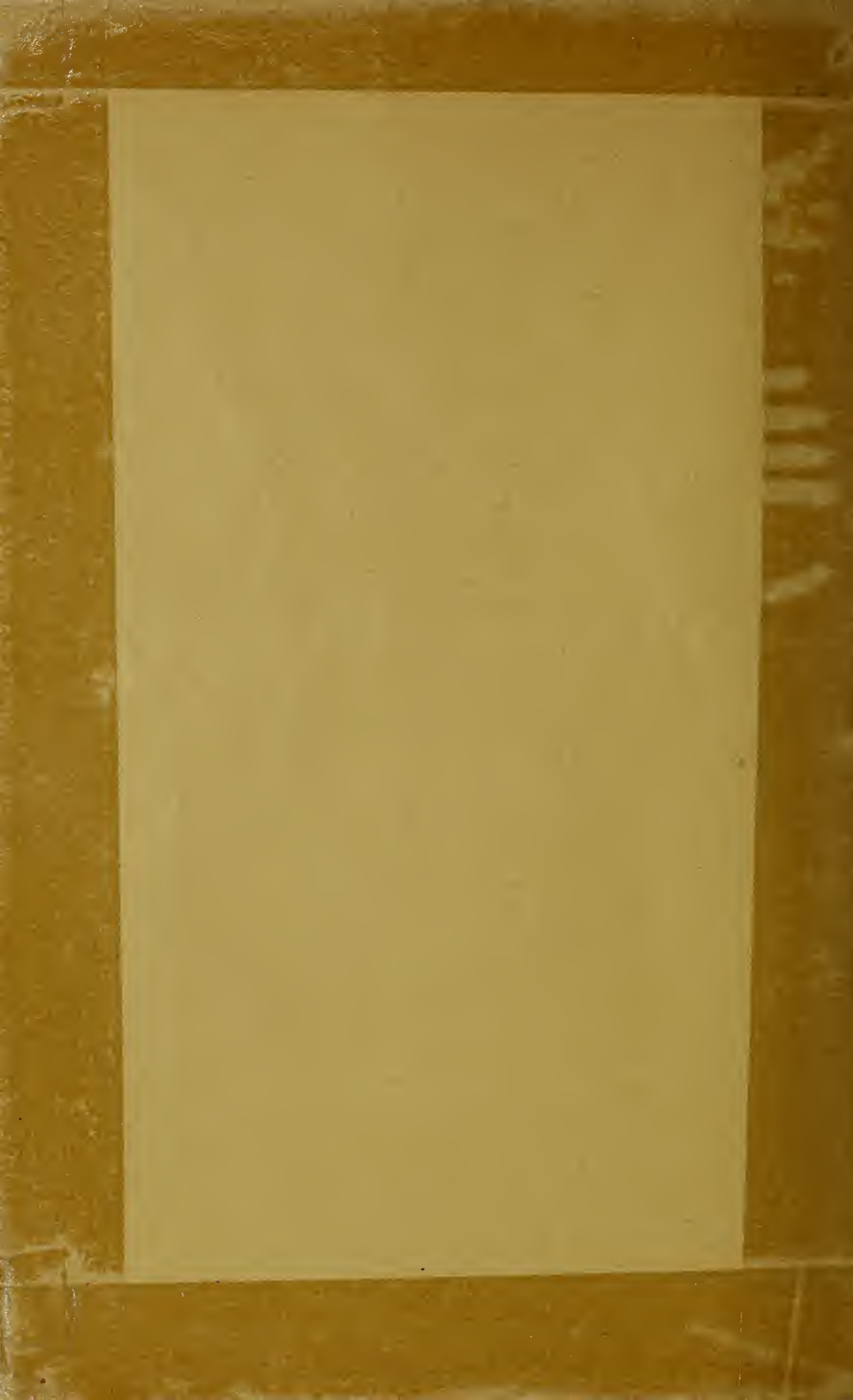
Town of Middleton

FOR THE

Year Ending December 31, 1926



SALEM, MASS.
MILO A. NEWHALL & CO., PRINTERS
1927



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Town Officers

Moderator

George Ogden Term expires March, 1927

Town Clerk

Wayne A. Giles Term expires March, 1927

Treasurer

Harry H. Bradstreet Term expires March, 1927

Selectmen

E. Stimpson Hutchinson Term expires March, 1927

William H. Sanborn, Clerk Term expires March, 1927

Maurice E. Tyler, Chairman Term expires March, 1927

Overseers of Poor

Maurice E. Tyler Term expires March, 1927

Sands Pike Term expires March, 1928

Lyman S. Wilkins Term expires March, 1929

Board of Health

Stimpson Hutchinson Term expires March, 1927

William H. Sanborn Term expires March, 1927

Maurice E. Tyler Term expires March, 1927

Board of Assessors

B. Frank Phillips Term expires March, 1927

Maurice E. Tyler Term expires March, 1928

Lyman S. Wilkins Term expires March, 1929

School Committee

Mrs. M. W. Berry Term expires March, 1927

Arthur E. Curtis Term expires March, 1928

Albert W. Doolittle, resigned Term expires March, 1929

William T. Martin, appointed Term expires March, 1927

TOWN OFFICERS

5

Highway Surveyor

Clyde Hood Term expires March, 1927

Tax Collector

Henry A. Young Term expires March, 1927

Tree Warden

B. McGlaulin Term expires March, 1927

Moth Superintendent

B. McGlaulin Term expires January, 1927

Constable

Everett Hillman, resigned Term expires March, 1927

Wm. H. Young, appointed Term expires March, 1927

Chief of Police

Oscar Sheldon Term expires May, 1927

Superintendent of Burial

Arthur Peabody Term expires March, 1927

Inspector of Animals and Slaughtering

Lyman S. Wilkins Term expires March, 1927

Town Accountant

E. P. Oakman, Jr. Term expires May, 1927

Forest Fire Warden

Leon Soper Term expires January, 1927

Chief of Fire Department

Oscar Sheldon Term expires May, 1927

Sealer of Weights and Measures

Elmer O. Campbell Term expires May, 1927

Manager of Electric Light Department

Maurice E. Tyler	Term expires April, 1927
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Electric Light Commissioners

E. Stimpson Hutchinson	Term expires March, 1927
William H. Sanborn	Term expires March, 1927
Maurice E. Tyler	Term expires March, 1927

Water Commissioners

George Ogden	Term expires March, 1927
H. K. Richardson	Term expires March, 1928
Oscar Sheldon	Term expires March, 1929

Trustees David Cummings Fund

Lyman S. Wilkins	Term expires March, 1927
George E. Barnaby	Term expires March, 1928
Maurice E. Tyler	Term expires March, 1929

Trustees Flint Public Library

Henry A. Young	Term expires March, 1927
H. Galen Howe	Term expires March, 1927
Maurice E. Tyler	Term expires March, 1928
Charles Hutchinson	Term expires March, 1928
George E. Barnaby	Term expires March, 1929
William R. Godfrey	Term expires March, 1929

Cemetery Commissioners

Arthur Page	Arthur Peabody	Will A. Russell
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TRUSTEES**B. F. Emerson Fund**

Naumkeag Trust Company, Salem, Massachusetts

Mansfield Fund

Old Colony Trust Company

ANALYSIS SHEET

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ANALYSIS SHEET

	Town Appropriation	Special Appropriation	Receipts	Transfer from Reserve	Due from Accounts Receivable	Total	Selectmen's Orders	Transfer to Reserve
Town Officers	\$2,590.00	.	.	\$144.88	.	\$2,734.88	\$2,662.38	* \$ 72.50
Highways	4,900.00	.	2,800.00	.	.	7,700.00	7,043.81	a 656.19
Bridges	300.00	.	.	.	.	300.00	219.31	80.69
Sidewalks	200.00	.	.	.	.	200.00	8.00	192.00
Snow Removal	3,500.00	652.57	.	558.50	.	4,711.07	4,711.07	.
East Street Water Loan	4,000.00	.	1,671.11	.	328.89	6,000.00	5,592.69	c 407.31
Essex Street Water Loan	300.00	.	c 407.31	.	.	707.31	623.15	e 79.16
East Street, gravel	1,000.00	.	a 108.51	.	.	1,108.51	1,108.51	.
Snow Plow . . . . .	.	500.00	.	.	.	500.00	500.00	.
Moth Department	681.49	.	179.95	.	.	861.44	738.80	122.64
Tree Warden	500.00	.	.	.	.	500.00	500.00	.
Setting Trees	100.00	.	.	.	.	100.00	100.00	.
Cemetery	800.00	.	.	.	.	800.00	799.06	.94
Cemetery, Endowment . . . . .	.	.	451.80	.	.	451.80	451.80	774.83
School	18,400.00	.	.	.	.	18,400.00	b 18,625.17	.
Tuition and transportation of pupils to Indus. Schools	1,000.00	.	.	.	.	1,000.00	.	.
School Plans & Specificat'ns	.	300.00	.	.	.	300.00	300.00	.
Center School Alterations	.	19,500.00	.	.	.	19,500.00	12,378.69	f 7,121.31
Library Account	500.00	.	.	.	.	500.00	500.00	.
Police	800.00	500.00	.	.	.	1,300.00	1,254.83	45.17
House Fires	150.00	210.02	.	.	.	360.02	354.12	5.90
Forest Fires	500.00	218.14	.	.	.	718.14	63,607	82.07
Firemen's Wages	65.00	.	.	.	.	65.00	65.00	.
Poor Department	1,800.00	.	.	927.78	937.50	3,665.28	3,665.28	.
Board of Health	100.00	.	.	.	.	100.00	100.00	.
Essex Sanitarium	319.27	.	.	.	.	319.27	319.27	.
Contingent	1,200.00	.	.	.	.	1,200.00	1,173.08	26.92
Town Hall	800.00	.	.	.	.	800.00	701.58	98.42

ANALYSIS SHEET

ANALYSIS SHEET (CONTINUED)

	Town Appropriation	Special Appropriation	Receipts	Transfer from Reserve	Due from Accounts Receivable	Total	Selectmen's Orders	Transfer to Reserve
American Legion	\$110.00	.	.	.	.	\$110.00	\$110.00	.
Soldiers' Benefits	.	.	.	.	.	84.00	84.00	.
State Aid	84.00	.	.	.	.	356.00	356.00	.
Memorial Day	225.00	.	.	.	356.00	225.00	225.00	.
Interest	1,500.00	.	.	.	.	1,500.00	1,493.93	6.07
Municipal Indebtedness	1,800.00	.	17,000.00	.	.	1,800.00	300.00	g' 1,500.00
Premiums and Insurance	710.00	.	.	305.21	.	1,015.21	1,015.21	.
Middleton Elec. Light Co.	1,500.00	.	7,004.78	500.00	.	9,004.28	8,896.26	.
Tool House	.	.	.	500.00	.	500.00	490.00	10.00
Revenue Notes	.	.	40,000.00	.	.	.	30,000.00	.
War Bonus Reserve	.	.	.	.	.	.	35.76	.
Essex Sanitarium Reserve	.	.	.	1,192.30	.	1,192.30	1,021.25	171.05
State Tax	.	.	.	.	.	.	3,220.00	.
County Tax	.	.	.	.	.	.	2,342.74	.
Accounts Payable	.	.	.	.	.	.	77.50	.
1924 Tax Abatement	.	.	.	.	.	.	25.50	.
1925 Tax Abatement	.	.	.	.	.	.	585.56	.
1925 Poll Tax Abatement	.	.	.	.	.	.	98.00	.
Accounts Receivable	.	.	.	.	.	.	.	.
Taxes, 1924	.	.	64.15	.	.	.	.	.
Taxes, 1925	.	.	15,636.35	.	.	.	.	.
Taxes, 1926	.	.	27,345.38	.	.	.	.	.
Poll Taxes, 1925	.	.	110.00	.	.	.	.	.
Poll Taxes, 1926	.	.	674.00	.	.	.	.	.
Taxes, 1926	.	.	.	.	.	.	.	.
Reserve	.	.	14,509.00	.	.	.	.	.

(a) \$108.51 Trans. to East Street Gravel

(c) Transferred to Essex St. Water Line

(d) \$100 taken from Essex Sanitarium Reserve, \$500 trans. Middleton Electric Light.

(e) Balance to be applied against unpaid bill

(f) Balance carried over

* Account payable.

Town Government

Town Officers' Salaries

Appropriation	\$2,590 00	
Transfer from reserve	144 88	
	<hr/>	\$2,734 88

EXPENDITURES

SELECTMEN :

Maurice E. Tyler	\$127 39	
E. Stimpson Hutchinson	75 00	
William H. Sanborn	99 99	
	<hr/>	302 38
Treasurer, Harry H. Bradstreet		250 00
Town Clerk, Wayne A. Giles		200 00
Accountant, E. P. Oakman		300 00
Tax Collector, Henry A. Young		400 00

ASSESSORS :

B. Frank Phillips	\$147 00	
Maurice E. Tyler	344 00	
Lyman Wilkins	246 00	
	<hr/>	737 00

REGISTRARS :

E. Stimpson Hutchinson	\$ 5 00	
Maurice E. Tyler	17 50	
William H. Sanborn	13 00	
	<hr/>	35 50

OVERSEERS OF POOR :

Sands Pike	\$25 00	
Maurice E. Tyler	50 00	
Lyman Wilkins	25 00	
	<hr/>	\$100 00

SEALER OF WEIGHTS AND MEASURES :

Elmer O. Campbell	100 00
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INSPECTOR OF SLAUGHTERING :

Lyman Wilkins	150 00
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INSPECTOR OF CATTLE :

Lyman Wilkins	25 00
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CONSTABLE :

Everett Hillman, half term	17 50
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CEMETERY COMMISSIONERS:

Arthur Page	\$15 00	
Will Russell	15 00	
	<hr/>	30 00

SUPERINTENDENT OF BURIALS :

Arthur Peabody	15 00
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'ACCOUNTS PAYABLE :

George Ogden, Moderator	\$25 00	
George Ogden, Water Commissoiner	10 00	
H. K. Richardson, Water Commissioner	10 00	
Oscar Sheldon, Water Commissioner	10 00	
William H. Young, Constable	17 50	
	<hr/>	72 50
		<hr/>
		\$2,734 88

Highways and Bridges

Highways

Appropriation	\$4,900 00	
Received from State	2,800 00	
		<u>\$7,700 00</u>

EXPENDITURES

Labor	\$3,048 53
Team and truck	1,815 50
Road Oil and Asphalic :	
Trimount Co.	1,068 95
The Texas Co.	123 44
The Barret Co.	11 07
Sand and gravel	125 01
Gasoline and Oil :	
Gulf Refining	169 68
W. A. Giles	41 84
A. B. Gilpatrick	3 30
Middleton Motor Co.	13 45
The Berger Co., culvert and pipe	194 54
The Bovel Co., culvert and pipe	155 80
N. B. Page Co., pipe	26 25
G. W. Andrews, building gasoline hut	16 15
The Bond Co., tools	48 79
Middleton Motor Co., tractor repairs	35 21
Miscellaneous tractor expenses	12 01
Danvers Hardware Co., tools	69 47
The Bond Co., grader blades	14 50
Freight and express	5 11
Telephone	1 20
E. M. & W. C. Dunnels, repairs and supplies	15 25

Miscellaneous	28 76	
Transfer to East street appropriation	108 51	
Transfer to reserve	547 68	
		<hr/>
		\$7,700 00

Highway Snow Removal and Sanding

Appropriation	\$3,500 00	
Special appropriation	652 57	
Transfer from reserve	558 50	
		<hr/>
		\$4,711 07

EXPENDITURES

Labor	\$2,529 14	
Horse hire	164 62	
Truck and automobile	731 73	
Tractor Crawler, Middleton Motor	685 00	
Tractor repairs and expense:		
Middleton Motor	287 80	
Morey Butts	46 96	
E. M. and W. C. Dannels	31 50	
Harper's Garage	22 10	
Danvers Motor Co.	4 70	
Miscellaneous supplies	4 85	
Gas, oil and lunches:		
Wayne A. Giles	52 70	
O. L. Carlson	31 91	
C. Foss	9 70	
E. M. Meade	2 40	
L. M. Dow	1 23	
Middleton Motor Co.	50 80	
Saxon oil	3 75	
Storage for tractor, Middleton Motor Co.	40 00	
Gravel	3 50	
Tools	6 68	
		<hr/>
		\$4,711 07

Bridges

Appropriation		\$300 00
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EXPENDITURES

Labor	\$99 90	
Truck	43 13	
Supplies, Danvers Hardware Co.	22 95	
Lumber and posts, Calvin Putnam Lumber Co.	19 35	
Paint and oil, C. E. Bragdon	33 98	
Transfer to reserve	<u>80 69</u>	
		\$300 00

Sidewalks

Appropriation		\$200 00
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Labor on sidewalks	\$ 8 00	
Transfer to reserve	<u>192 00</u>	
		\$200 00

East Side Special Graveling

Appropriation	\$1,000 00	
Transfer from Highway account	<u>108 51</u>	
		\$1,108 51

EXPENDITURES

Labor	\$560 46	
Team and truck	399 15	
Sand and gravel	86 90	
Operator for steam roller	48 00	
Coal for steam roller	<u>14 00</u>	
		\$1,108 51

Essex and East Streets Water Line

Appropriation East street	\$4,000 00	
Appropriation Essex street	300 00	
Received from Charles P. Jopp	1,671 11	
Accounts receivable	<u>328 89</u>	
		\$6,300 00

EXPENDITURES

Mark Kelley	\$2,255 91	
Mark Kelley, Essex street	628 15	
U. S. Cast Iron Pipe Co., pipe and fittings	2,672 52	
Darling Valve Co., fittings	518 40	
Oscar Sheldon, teaming	108 36	
American Bank Note Co., printing notes	20 10	
Salem News, advertising bids	9 00	
Director of accounts, certifying notes	8 00	
Balance held over	<u>79 16</u>	
		\$6,300 00
Unpaid bill Danvers Water Board valves, gate boxes and supplies		228 64

Snow Plow Appropriation

Special appropriation	\$500 00
Purchased from Danvers Motor Co., 1 Sargent plow	\$500 00

Protection of Persons and Property

Police

Appropriation	\$800 00	
Special appropriation	<u>500 00</u>	
		\$1,300 00

EXPENDITURES

Labor	\$604 25
Auto	279 50
McSweeney & McSweeney lawyers	290 00
Uniforms	28 50
Court fees, E. Hillman	17 88
Court fees, William Young	3 40
Salem Police patrol	15 00
Matron, Salem jail	10 00
Index cards	3 25
Lunches	2 15
Sealing wax	90
Transfer to reserve	45 17
	<hr/>
	\$1,300 00
Received from First District Court Salem, for fines	1,269 80
Sale of junk from raids	66 81
	<hr/>
	\$1,336 61

House Fires

Appropriation	\$150 00
Special appropriation	210 02
	<hr/>
	\$360 02

EXPENDITURES

Labor	\$88 00
Truck	67 50
Aid from Peabody	100 00
Aid from Danvers	50 00
Three ladders	14 00
Repairs and equipment	7 00

Repairs to whistle	3 70	
Electric lights and water	12 50	
Soda purchased	1 42	
Transfer to reserve	5 90	
Miscellaneous expenses	4 10	
		<hr/>
		\$354 12

Forest Fires

Appropriation	\$500 00	
Special appropriation	218 14	
		<hr/>
		\$718 14

EXPENDITURES

Labor	\$357 00	
Truck	141 00	
Sprayer	16 00	
Acid and soda	35 52	
Lunches for men	8 85	
Freight and storage	3 20	
Leon Soper, putting up posters	12 00	
Equipment	43 00	
Lights and water	12 50	
Miscellaneous expenses	7 00	
Transfer to reserve	82 07	
		<hr/>
		\$718 14

Firemen's Wages

Appropriation	\$65 00
Expended	\$65 00

Forestry Department

Tree Warden

Appropriation		\$500 00
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EXPENDITURES

Labor	\$459 45	
Team	30 75	
Tools and supplies	9 80	
	<hr/>	\$500 00

Setting Trees

Appropriation		\$100 00
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EXPENDITURES

Labor	\$54 00	
Team	7 00	
Trees purchased from Paul Meuse	39 00	
	<hr/>	\$100 00

Special Tree Work on East Street

Burt McGlauffin	\$32 63	
Burt McGlauffin, team	7 00	
Harry Richardson	12 00	
Charles Foss	9 50	
B. Daniels	8 00	
W. Wilkins	8 00	
Tools	10 50	
	<hr/>	\$87 63

Moth Department

Appropriation	\$681 49	
Sale of lead	141 70	
Private work	38 25	
		<u>\$861 44</u>

EXPENDITURES

Labor	\$615 30	
Horse and team	69 50	
Supplies	32 85	
Labor on moth notices	8 20	
Trucking lead	5 00	
Gasoline	4 95	
Trip to moth meeting	3 00	
Transfer to reserve	122 64	
		<u>\$861 44</u>

Health and Sanitation

Board of Health

Appropriation	\$100 00
Transfer from reserve	

EXPENDITURES

Burial permits, M. E. Tyler	\$40 00	
Labor and automobile, M. E. Tyler	2 00	
Doctor Bush	28 00	
Serum	18 00	
Automobile, J. A. Atwood	6 00	
Automobile, Tinkham's garage	2 00	
Returning deaths, J. A. Atwood	6 00	
		<u>\$100 00</u>

Essex Sanitorium

Appropriation	\$319 27
Expended	\$319 27

Essex Sanitorium Refund

Balance January 1, 1926	\$1,192 30
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EXPENDITURES

Hospital note	\$1,000 00
Hospital note interest	21 25
Balance December 31, 1926	171 05
	<hr/>
	\$1,192 30

Poor Department

Appropriation	\$1,800 00
Transfer from reserve	927 78
Accounts receivable	937 50
	<hr/>
	\$3,665 28

EXPENDITURES

Care of town poor	\$1,252 57
Care of town poor by other cities and towns	1,465 21
Care of poor, Town of Danvers	327 50
“ “ “ City of Peabody	510 00
“ “ “ City of Lynn	110 00
	<hr/>
	\$3,665 28

School Department

Appropriation	\$18,400 00
Appropriation for tuition and transportation at industrial schools	1,000 00
	\$19,400 00

EXPENDITURES

Teachers' salaries	\$6,239 50
Superintendent's salary	630 00
Superintendent's expenses	129 35
Janitor and assistants	890 75
Doctor Nichols	70 00
Mary Roundy, nurse	262 00
Nurse's expenses and supplies	25 47
Transportation, Tinkham's garage	2,625 00
Tuition, Danvers High School	3,693 06
Tuition, Peabody High School	180 00
Tuition, Beverly Industrial School	138 50
Arthur Page, transportation	46 00
Tickets, High School pupils	1,644 93
Fuel	440 12
Insurance	219 24
Books and music	222 45
Desks and chairs	60 27
Window shades	171 33
Supplies	504 40
Rent of Town hall, 1926	92 00
Danvers Window Cleaning Co.	51 00
Will Russell, truant officer	10 00
Edward Parsons and auto, taking school census	31 25

James W. Sullivan, lawyer, services rendered	25 00	
Eli E. Richardson, miscellaneous repairs	33 50	
Re-arranging desks and chairs	37 75	
Miscellaneous expenses	86 41	
Graduation tickets, diplomas, programs and ribbon	28 49	
Water and lights	37 40	
		<hr/>
		\$18,625 17
Transfer to reserve		774 83
		<hr/>
		\$19,400 00

Center School Alterations and Repairs

Special appropriation	\$13,500 00	
Special appropriation	3,000 00	
Special appropriation	3,000 00	
		<hr/>
		\$19,500 00

EXPENDITURES

F. L. Pearson Inc., on account of contract	\$7,540 25	
John F. Cabeen, heating contract	3,000 00	
Marshall & Smith	1,500 00	
Insurance, Spiller & Guilford	139 05	
Grading, labor	84 35	
Grading, team	40 00	
Director of accounts, certifying bonds	26 00	
Simon Myers, plates and columns	21 97	
American Bank Note Co., printing bonds	21 07	
Salem Evening News, advertising	6 00	
Balance held over	7,121 31	
		<hr/>
		\$19,500 00

Plans and Specifications of Alterations for Center School

Special appropriation	\$300 00
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EXPENDITURES

Dow, Harlow & Kimball, architects	\$300 00
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Tool House

Appropriated from reserve	\$500 00
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EXPENDITURES

G. W. Andrews, by contract	\$490 00	
Transfer to reseve	10 00	
		\$500 00

American Legion

American Legion, Augustus P. Gardner Post

Appropriation	\$110 00
Expended	\$110 00

Soldiers' Benefits

Appropriation	\$84 00
Expended	\$84 00

Memorial Day

Appropriation	\$225 00
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EXPENDITURES

American Legion Band, Salem	\$110 00
Geraniums	25 60
Speaker	20 00
Wreaths	18 00
Refreshments	15 48
Flags, net cost	13 30
Music	8 62
Programs	8 00
Transportation for speaker	5 00
Reader	1 00
	<hr/>
	\$225 00

Cemetery

Appropriation	\$800 00
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EXPENDITURES

Labor	\$667 16
Team	12 00
Postage	2 90
Paint	2 00
Water	6 00
Labor on water line	3 00
Supplies:	
C. B. Dodge, weed killer	59 26
Charles A. Moore	20 25
Danvers Hardware Co.	13 69
A. W. Butler	6 00

C. E. Brandon	1 50	
Calvin Putnam Lumber Co.	3 05	
A. Norman, repairs to lawn mower	2 25	
Transfer to reserve	94	
	<hr/>	\$800 00

Cemetery Endowment

Income from interest	\$451 80
Expended by Arthur M. Peabody	\$451 80

Contingent

Appropriation	\$1,200 00
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EXPENDITURES

Town Officers Expenses:

Selectmen, postage paper, etc.	\$50 80	
Treasurer, postage, books, etc.	37 00	
Accountant, supplies, forms, etc.	41 66	
Filing cabinet for treasurer, Yeame & Erbie	39 75	
Assessors' postage, bills, etc.	14 85	
Tax Collector's postage, forms, etc.	107 16	
	<hr/>	\$291 22
Town Clerk, recording statistics	\$87 00	
“ “ administering oaths	9 50	
“ “ postage, forms and telephone	37 18	
	<hr/>	\$133 68

CONTINGENT ACCOUNT

25

Scaler of Weights and Measures:

Automobile	\$25 00	
Supplies	10 77	
		\$37 77
Special tree work East street by tree warden		87 13
Memorial tablet lot putting in shape labor	\$6 00	
“ “ “ “ “ team	1 50	
“ “ “ “ “ seeds	8 00	
		15 50
Float for Salem tercentenary parade		25 00
Repairs to hose house and whistle	\$33 83	
M. E. Beuregard blowing whistle	8 50	
		42 33

Election Officers:

D. Sheldon	\$17 50	
B. Gertrude Haywood	7 00	
F. O. Richardson	14 00	
J. A. Tedford	7 00	
B. J. Graham	17 50	
Harley Tyler	7 00	
Camilla Campbell	14 00	
C. W. Hutchinson	3 50	
G. E. Barnaby	10 50	
B. McGlauflin	10 50	
M. E. Tyler	10 50	
Wm. O. H. Young	7 00	
		126 00
Lunches for election of officers		22 70
Voting lists and ballots		70 75
Town Reports, Milo A. Newhall		149 00
Abstract of deeds		25 00
Leon Soper, fire permits 1924-6 and expenses		55 00
Gas Tanks		25 38

Certifying notes	10 00
Miscellaneous	56 52
Transfer to reserve	26 92
	<hr/>
	\$1,200 00

Town Hall

Appropriation	\$800 00
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EXPENDITURES

H. A. Young, janitor and expenses	\$326 62
Danvers Coal Co., 10 tons of coal	184 00
Middleton Electric Lighting Co., lights	128 64
Danvers Water Board, water	20 00
G. W. Andrews, repairs	9 60
F. A. Butler, work on tank	7 48
Waters & Brown, supplies	10 25
J. Allen Atwood, oil	3 95
Eagle Iron Foundry, castings	5 00
Danvers Hardware Co., supplies	2 49
C. E. Bragdon, supplies	2 25
New England Tel. and Tel. Co., telephone	1 30
Transfer to reserve	98 42
	<hr/>
	\$800 00

Premiums and Insurance

Appropriation	\$710 00
Transfer from reserve	305 21
	<hr/>
	\$1,105 21

EXPENDITURES

Liability policies	\$270 71	
School policies	402 00	
Town hall policies	176 75	
Treasurer's policies	51 50	
Tax collector's policies	53 00	
Hose house policies	37 50	
Sealer of Weights and Measures	18 75	
Town Clerk's policy	5 00	
	<hr/>	\$1,015 21

Interest

Appropriation	\$1,500 00
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EXPENDITURES

Interest on demand notes, revenue notes and hospital notes	\$1,493 93	
Transfer to reserve	6 07	
	<hr/>	\$1,500 00

State Tax

Tax levy	\$3,220 00
Expended	\$3,220 00

County Tax

Tax levy	\$2,342 74
Expended	\$2,342 74

Analysis of Tax Levy

Money raised to be expended as follows :

County tax	\$2,343 00	
State tax	3,224 00	
Appropriation, 1926	50,557 88	
Overlay	<u>1,060 36</u>	
		\$57,185 24

Money to be raised as follows :

Tax levy	\$46,315 59	
Estimated receipts	10,000 00	
Poll tax	726 00	
Additional betterments	<u>133 65</u>	
		\$57,185 24

Revenue Notes

Notes payable January 1, 1926	\$20,000 00	
Notes contracted during year	<u>40,000 00</u>	
		\$60,000 00
Notes paid during year	\$30,000 00	
Balance notes payable December 31, 1926	<u>30,000 00</u>	
		\$60,000 00

Municipal Indebtedness

Appropriation		\$1,800 00
Transfer to Middleton Electric Light	\$500 00	
Transfer to reserve	1,000 00	
Expended	<u>300 00</u>	
		\$1,800 00

Abatement 1924

Transfer from abatement reserve	\$25 50
Taxes abated	\$25 50

Abatement 1925

Balance January 1, 1926	\$1,318 52
Taxes abated during 1926	\$585 56
Poll taxes abated during 1926	98 00
Balance December 31, 1926	<u>734 96</u>
	\$1,318 52

Tax Levy 1924

Balance due January 1, 1926	\$63 11
Transfer to reserve	<u>1 04</u>
	\$64 15
Received during year	\$64 15

Tax Levy 1925

Balance due January 1, 1926	\$15,673 20
Received during 1926	\$15,636 35
Balance due December 31, 1926	<u>36 85</u>
	\$15,673 20

Poll Tax 1925

Balance due January 1, 1926	\$106 00
Transfer to reserve	<u>4 00</u>
	\$110 00
Received during year	\$110 00

TAX ACCOUNT

Poll Tax 1926

Tax levy		\$726 00
Received during year	\$674 00	
Balance due December 31, 1926	<u>52 00</u>	\$726 00

Tax Levy 1926

Tax levy		\$46,469 84
Received during year	\$27,345 38	
Balance due December 31, 1926	<u>19,124 46</u>	\$46,469 84

Cash Account

Balance on hand January 1, 1926	\$ 5,114 98	
Receipts for year	<u>128,686 53</u>	\$133,801 51
Selectmen's orders	\$115,157 38	
State aid	356 00	
Balance on hand December 31, 1926	<u>18,288 13</u>	\$133,801 51

Accounts Payable

Accounts payable January 1, 1926	\$502 94	
Appropriation accounts	<u>72 50</u>	\$575 44
Accounts paid during year	\$ 77 50	
Transfer to reserve	395 44	
Accounts payable December 31, 1926	<u>102 50</u>	\$575 44

Accounts Receivable

Balance January 1, 1926	\$3,492 47	
Additional accounts at close of year	1,632 39	
		\$5,124 86
Transfer to reserve	\$ 100 71	
Accounts credited during year	1,240 00	
Balance due December 31, 1926	3,784 15	
		\$5,124 86
Due from State treasurer, state aid	\$ 356 00	
“ “ “ “ poor	428 18	
“ “ City of Peabody	1,070 00	
“ “ City of Salem	56 25	
“ “ Town of Danvers	621 15	
“ “ City of Lynn	110 00	
“ “ Middleton light department	813 33	
“ “ East street water	328 89	
		\$3,784 15

Excess on Tax Sales

Balance January 1, 1926	\$112 13	
Receipts from tax sales	32 88	
		\$145 01
Balance December 31, 1926		\$145 01

Balance Sheet

Cash	\$18,288 13	
Accounts receivable	3,784 15	
1925 Tax levy	36 85	
1926 Poll tax levy	52 00	
1926 Tax levy	19,124 46	
School bonds to be issued	6,000 00	
		\$47,285 59

Accounts payable	\$ 102 50	
Excess from tax sale	145 01	
Revenue notes payable	30,000 00	
Overlay, 1925	734 96	
Overlay, 1926	1,060 37	
Abatement reserve	7 58	
Essex Sanatorium reserve	171 05	
Excess and deficit	7,863 65	
Unexpended balances carried over	7,200 47	
		<hr/>
		\$47,285 59

Net Funded Debt

Net funded debt		\$28,000 00
Essex Sanatorium 4¼% notes due \$1,000 yearly to 1931	\$5,000 00	
Center school notes on alteration due \$1,000 yearly to 1933, then \$1,000 yearly to 1939	19,000 00	
Water Bonds 4% due \$1,000 annually to 1930	4,000 00	
		<hr/>
		\$28,000 00

Abatement Reserve

Balance January 1, 1926		\$33 08
Transfer to 1924 abatement	\$25 50	
Balance December 31, 1926	7 58	
		<hr/>
		\$33 08

War Bonus Reserve

Balance January 1, 1926	\$35 76
Expended for interest on hospital note	\$35 76

Trust Fund Accounts

David Cumming's fund stock	\$1,662 38
David Cumming's fund cash	8,100 23
Charles L. Flint public library fund	5,151 01
B. F. Emerson public library fund	10,077 89
Cemetery perpetual care fund	9,061 36
Mansfield fund	<u>23,525.35</u>

Salem Tercentenary Report

Received from town	\$25 00	
“ “ “ grange	8 47	
“ “ “ Red Men	8 47	
Miscellaneous	<u>01</u>	\$41 95
Lumber and wall board	\$25 16	
Paint and hardware	8 82	
Material for flowers	4 97	
Muslin	<u>3 00</u>	\$41 95

Middleton Electric Light Report

Receipts from sales to customers	\$6,997 95
Received from town appropriation	1,500 00
“ “ municipal indebtedness	500 00
“ “ refund on reels	6 83
	\$9,004 78

EXPENDITURES

Danvers Electric Lighting Co., house lights	\$4,333 68
Danvers Electric Lighting Co., street lights	1,465 77
Danvers Electric Lighting Co., maintenance of lines	1,439 48
Pettingell-Andrews Co., wire	146 07
Bond payment, final	500 00
M. E. Tyler, manager	670 00
Postage	12 50
Henry Prentiss, helper and team	207 00
C. Wilkins, labor	6 00
C. R. Tapley, premiums on insurance policies	52 50
Interest on bond	21 26
Harold Tyler, care of clock	15 25
W. R. Patten, meter repairs	6 75
	\$8,876 26
Balance	\$128 52

Assessed Valuation

Total assessed personal property	\$148,583 00
“ “ real estate, land only	336,014 00
“ “ “ “ buildings only	1,080,250 00
Total assessed valuation of town	\$1,564,847 00
Tax rate \$29.60 per thousand.	

Reserve Account

Balance, January 1, 1926	\$ 3,813 67	
Sundry receipts	14,509 91	
Transfers from unexpended balances	2,164 36	
Transfer from accounts payable	395 44	
To 1927 tax levy	1,208 94	
		\$22,092 32
Transfer to balance overdrafts	\$2,036 37	
Estimated to reduce 1926 tax levy	10,000 00	
To tool house account	500 00	
To Essex Sanitorium	1,192 30	
To revenue account	500 00	
Balance reserve acct. December 31, 1926	7,863 65	
		\$22,092 32

Treasurer's Report for 1926

RECEIPTS

Balance, January 1, 1926	\$5,114 98
Henry A. Young, rent of hall	423 60
“ “ “ rent of piano	45 00
“ “ “ abatement 1925 poll tax	98 00
“ “ “ abatement 1925 tax	578 24
“ “ “ 1924 taxes	64 15
“ “ “ 1924 interest	5 17
“ “ “ 1925 taxes	15,058 11
“ “ “ 1925 interest	653 76
“ “ “ 1925 polls	12 00
“ “ “ 1926 taxes	27,345 38
“ “ “ 1926 interest	25 77
“ “ “ 1926 polls	674 00
Maurice E. Tyler, elec. light collections	6,997 95

STATE TREASURER

High School tuition	\$1,604 92
Educational vocation	209 25
Income tax, 1923	30 00
“ “ 1924	38 00
“ “ 1925	110 00
“ “ 1926	2,621 00
“ “ 1926 (Special)	1,213 00
Highway commission, gypsy moth	60 35
Lead sold	104 00
Compensation inspector of animals	75 00
Street railway tax	1 06
Corporation tax, business	45 56
Reimbursement, loss of taxes	506 80
High school tuition	1,746 33
School superintendent	386 66
Transportation, high school pupils	1,152 39
Corporation tax, public service	143 79
“ “ business	487 20
National bank tax	15
Trust company tax	64
Street railway tax	553 84
State aid	330 00
Soldiers' exemption	27 19
State forestry	12 00
Division of highways	2,800 00

COUNTY TREASURER

Dog tax	\$149 51
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SUNDRIES

A. M. Peabody, bricks and lumber sold	\$ 5 31
City of Boston, poor department	319 25
Town of Danvers, refund flushing hydrants	98 18

J. H. Finn, donation, account of snow work	25 00
Merchants National Bank, note No. 29, revenue	2,500 00
C. L. Hood, error in snow payroll	9 00
Wayne A. Giles, weighing fees	38 10
Burton McGlaulin, private moth work	38 25
Burton McGlaulin, lead sold	37 70
G. W. Andrews, one bundle shingles	1 56
First District Court, fines	1,269 80
Merchants National Bank, notes 30, 31, 32, revenue	30,000 00
Leon Soper, Pleasant street fire	8 00
Oscar Sheldon, for town hearse	5 00
Arthur G. Wadleigh, cost grass fire	16 00
Roy Eaton, for town pound	1 00
Arthur M. Peabody, cemetery lot sold	60 00
Forest fire refunds	2 50
Merchants National Bank, note No. 33, revenue	7,500 00
Merchants National Bank, school addition bonds, Nos. 34—46	13,000 00
Premium	13 00
Accrued interest	4 33
Town of Danvers, land tax around pond	236 80
Merchants National Bank, East street water bonds, Nos. 47—50	4,000 00
Premium	80
Probation officer, police department	55 00
Ansonia Electric Co., refund on reels	6 88
Charles P. Jopp, payment account East street water main	1,671 11
Henry A. Young, tax sales and expenses	32 88
Oscar H. Sheldon, junk sold	66 81
Endowed lots interest, Salem Five Cents	

Savings Bank	147 80	
Endowed lots interest, Danvers Savings Bank	299 00	
Endowed lots interest, Salem Savings Bank	5 00	
City of Boston, poor department	530 40	
E. O. Campbell, sealer's fees	36 99	
Oscar H. Sheldon, refund fire payroll	3 50	
William T. Martin, school ticket sold	2 00	
Sundry gas, junk, peddlers' licenses	49 75	
Interest on deposits	200 06	
		<hr/>
		\$133,801 51
Town orders	\$115,157 38	
State aid	356 00	
Balance, January 1, 1927	18,288 13	
		<hr/>
		\$133,801 51

PAYROLL ANALYSIS

OF THE FOLLOWING

DEPARTMENTS

HIGHWAYS

FOREST FIRES

SIDEWALKS

MOTH

BRIDGES

POLICE

HOUSE FIRES

CEMETERY

SNOW REMOVAL

TREE WARDEN



Payroll Analysis

Highways

Clyde Hood, labor, team and truck	\$2,008 70
Oscar Sheldon, team and truck	424 83
B. Daniels	490 00
G. Evans	466 50
C. Freeman	270 75
W. Brennan	244 25
J. Currier	194 50
George Currier	126 25
Fred Freeman	74 00
R. Lord	62 00
W. Clayton	59 00
W. Wilkins	84 75
L. Soper	62 25
B. Bent and tractor	59 25
W. Evans	54 75
H. Richardson	56 25
A. Nichols	46 25
H. Bennett	26 00
J. F. Conners and team	21 75
Curtis Brothers, team	12 00
A. Leary	4 75
R. Wendall	4 75
F. Weeks	4 75
A. Snow	4 75
	<hr/>
	\$4,863 03

Highway Snow

Clyde Hood, labor, team and truck	\$307 30
Oscar Sheldon, labor, team and truck	747 32

Bert Daniels	101 00
B. Bent	91 75
J. Punchard	91 50
Morey Butts	84 75
Curtis Brothers, team	79 50
L. Lord	74 50
W. Andrews	62 50
C. Foss	54 50
O. Evans	54 25
H. Richardson	46 25
F. Freeman	44 25
C. Groce	44 00
E. Hillman	43 75
R. Filmere	40 00
W. Freeman	38 75
W. Gould	36 25
L. Soper	34 50
George Barnaby	33 00
H. Milbury and team	33 00
E. Boynton	32 50
R. Chounard	32 25
Middleton Motor Co.	31 87
H. Roberts	31 25
L. Brennan	30 00
O. F. Evans	30 00
E. Curtis	30 00
J. Tinkham	30 00
G. Groce	29 75
W. Fournier	27 50
W. Clayton	32 50
K. Hilton	28 50
C. Scolbey	28 50
H. Hood	27 00
W. M. Robinson	26 50

C. Wilkins	26 00
Mr. Boychuck	26 00
J. Milberry	25 00
G. Colbert	23 50
A. London	22 75
A. Leary	21 25
R. Gould	21 00
R. Currier	23 50
J. Conners and team	20 00
S. O'Rourke	19 50
William Ogden	18 75
J. Mahan	19 00
E. Brown	19 00
Roland Peabody	18 75
R. Wendall	17 50
C. G. Curtis	18 00
J. Sullivan	17 00
A. Marshall	17 00
R. Peabody	16 50
A. Curtis	16 00
R. Punchard	16 50
M. Punchard	16 50
C. Osgood	16 00
James Meussail	16 00
Joseph Meussail	16 00
H. Blair	15 50
Otis Pickard	15 00
F. Freeman	14 00
J. Pickard	12 50
J. Russell	12 25
J. Colbert	11 50
W. Fournier	11 50
G. Fuller	10 50

C. Hood	10 50
A. Bellevue	11 25
J. W. Osborne and team	10 00
J. Mannor	10 00
M. Collins	10 50
G. Fitzgerald	9 25
Mr. LaCost	8 50
G. Webber	8 75
F. Currier	8 00
J. Roberts	7 50
R. Osborne	7 00
Mr. Bostabell	7 00
D. Mohan	7 00
Edward Leary	8 75
C. Gould	6 75
L. Fossa	6 75
F. Green	6 75
G. Evans	7 50
Guy Evans	7 50
R. Ray	6 00
E. Begin	5 00
N. Begin	5 00
J. Cronan	5 00
R. Weeks	5 00
W. Young	5 00
F. Sullivan	4 50
A. Parmenter	4 00
W. B. Ogden	4 00
C. Perfect	4 00
A. Snow	4 00
G. Sheldon	3 50
R. Cuthett	3 50
A. B. Robinson	3 00

W. Lawrence	3 75
A. Nichols	3 00
S. MacDonald	3 00
F. Tinkham	3 00
E. Lord	3 00
H. Tyler	2 75
R. Floyd	2 50
H. Fournier	2 00
H. Bennett	2 00
L. Anderson	1 75

\$3,424 49

House Fires

Oscar Sheldon and truck	16 00
Albert Sheldon and truck	9 25
M. Butts and auto	16 00
Middleton Motor Co., auto	26 50
L. Soper	7 75
Elmer Campbell and auto	6 00
Roger Peabody	6 00
E. Wilkins	6 00
C. Richardson and auto	3 50
W. Giles and auto	4 50
M. Young	4 50
P. Oakman	4 50
Paul Young	3 50
Carlson and auto	3 00
Wm. Colton and auto	3 00
Mr. Goan and auto	3 00
J. Russell	1 50
C. Hood	2 25

E. Hillman	2 00	
J. Gerrin	2 00	
Burt Wilkins	2 00	
G. Colbert	2 00	
J. Colbert	2 00	
Roland Peabody	1 75	
F. Creed	1 75	
E. Bryer	1 75	
W. Andrews	1 50	
P. P. Conley	1 50	
E. Burke	1 00	
L. Crossman	1 00	
E. Brown	1 00	
O. Evans	1 00	
A. Fuller	1 00	
R. Floyd	1 00	
H. Richardson	1 00	
Harley Tyler	1 00	
G. Sheldon	50	
A. Leary	50	
C. Hutchinson	50	
I. Wendall	50	
R. Wendall	50	
		<hr/>
		\$155 50

Tree Warden and Setting Trees

B. McGlauffin and team	\$265 20	
Joe Russell	143 50	
W. Wilkins	119 50	
Charles Foss	21 50	
Harry Richardson	1 50	
		<hr/>
		\$554 20

Police Department

Oscar Sheldon, labor and truck	\$148 00
Albert Sheldon, labor and automobile	166 75
Everett Hillman, labor and automobile	227 50
William H. Young, labor and automobile	176 00
Everett Bryer	66 00
Arthur Fuller	28 50
Joe Russell	21 00
E. P. Oakman	9 00
George Barnaby	5 00
E. Brown and car	5 00
E. Wilkins	5 50
Elmer Campbell	4 50
Morey Butts and car	4 00
C. Richardson and car	4 00
B. Evans	3 50
Mr. Baker and car	3 50
F. Creed and car	2 00
Will Russell and car	1 00
	<hr/>
	\$880 75

Bridge and Sidewalk

C. L. Hood	\$30 90
C. L. Hood, truck	43 13
George Evans	25 75
Bert Daniels	17 25
Charles Freeman	8 50
Howard Burnett	8 50
Lester Beeman	8 50
F. Curtis	8 00
Riley Wendell	50
	<hr/>
	\$151 03

Cemetery

Arthur Peabody	\$236 41
George Barnaby	165 50
Will Russell	82 25
William Russell	42 50
Roland Peabody and team	76 25
Wallace Gerry	52 25
Leon Soper	6 50
John Bent and horse	6 00
William Andrews	4 25
Morey Butts	4 25
Arthur Page	3 00

\$679 16

East Street Special

C. L. Hood, labor and truck	\$289 09
Oscar Sheldon, truck	191 02
G. Evans	75 25
C. Freeman	75 00
B. Daniels	74 50
G. Currier	54 75
J. Currier	52 20
M. Hartwell	48 00
L. Brennan	40 50
W. Wilkins	39 50
R. Lord	35 25
A. Nichols	28 25
L. Soper	16 00
R. Gould	2 00

\$1,021 81

Moth Department

Burt McGlauflin, labor and team	\$276 40	
W. Wilkins	118 50	
J. Russell	81 50	
B. Daniels	44 00	
Oscar Sheldon and team	64 00	
C. Foss	28 00	
F. Curtis	28 00	
H. Richardson	19 00	
G. Morrison	12 00	
G. Barnaby	8 00	
F. Wendall and truck	5 00	
		<hr/>
		\$684 40

Firemen's Wages

Appropriation	\$65 00
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EXPENDITURES

Morey Butts	\$5 00	
Richard Floyd	5 00	
Elmer Campbell	5 00	
Arthur Fuller	5 00	
Roy Osborne	5 00	
Joseph Russell	5 00	
Albert Sheldon	5 00	
Leon Soper	5 00	
William M. Young	5 00	
Paul Young	5 00	
Everett Wilkins	5 00	
Oscar Sheldon	10 00	
		<hr/>
		\$65 00



ANNUAL REPORTS

OF THE

Various Committees

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1926

PART II



Cemetery Endowment Account—1926

NAME	No. of Lot	Fund	Balance 1925	Interest Received	Amount Withdrawn	Balance
Atwood, L. Frank . . .	360	\$100 00	\$133 43	\$6 73	\$6 00	\$134 16
Averill, Edward P. . .	52	100 00	101 79	4 92	5 00	101 71
Averill, Joseph . . .	346	100 00	103 47	5 23	6 00	102 70
Barnaby, Caroline V. .	646	100 00	103 93	5 01	5 00	103 94
Batchelder, Harold T. .	528	75 00	76 17	3 67	4 00	75 84
Berry, Allen	112	122 90	125 89	6 36	7 00	125 25
Berry, William . . .	178	100 00	101 88	5 13	4 00	103 01
Brown, Sarah F. . . .	436	50 00		1 46		51 46
Bryer, Allen D. . . .	526	100 00	107 46	5 43	7 00	105 89
Conlon, Mary A. . . .		100 00	103 54	5 01	7 00	101 55
Curry, Mary A. . . .	342	100 00	101 49	4 89	5 00	101 38
Curtis, Phoebe		50 00	51 46	2 58		54 04
Day, Mrs. Geo. E. . .	588	50 00	51 81	2 59	1 80	52 50
Demsey, J. W. . . .	156	100 00		4 63	3 00	101 63
Dennett, Ruth H. . .	24	75 00	76 25	3 85	4 00	76 10
Emerson Benjamin F. .	214	150 00	152 56	7 70	6 00	154 26
Emerson, Eunice W. .	166	100 00	102 85	5 18	5 00	103 03
Estey, Annie E. . . .	572	100 00	105 74	5 33	9 00	102 07
Esty, Allena A. . . .	258	100 00	102 79	5 18	6 00	101 97
Esty and Hutchinson .	48	100 00	103 68	5 23	7 00	101 91
Eaton, Irvin L. . . .	168	75 00	76 31	3 85	4 00	76 16
Fowler, Alonzo . . .	12	100 00	104 76	5 28	6 00	104 04
Frame, L. Maria . . .	516	125 00	125 62	6 33	6 00	125 95
Fuller, Daniel	628	100 00				100 00
Fuller, Jeremiah . . .	70	125 00	125 67	6 07	4 00	127 74
Fuller, Lida A. . . .	686	100 00	101 72	5 13	4 00	102 85
Fuller, Sophronia . .	236	200 00	267 78	13 53	20 00	261 31
Fuller, Timothy & Lydia	268	100 00	103 43	4 99	5 00	103 42
Flint, George B. . . .	152	66 30	66 85	3 35	3 50	66 70
Goswiler, Carl B. . .	716	150 00	155 55	7 54	6 00	157 09
Gifford, William . . .	180	100 00	104 62	5 28	6 00	103 90
Gould, Porter I. . . .	414	100 00	102 42	5 15	5 00	102 57
Goodwin, Ira E., Heirs of	380	100 00	105 68	5 33	6 00	105 01
Graves, D. A. . . .	234	100 00	101 99	5 13	5 00	102 12
Graves, Kendall E. . .	586	100 00	101 88	5 13	4 00	103 01

Cemetery Endowment Account—Continued

NAME	No. of Lot	Fund	Balance 1925	Interest Received	Amount Withdrawn	Balance
Haskell Ella C. . . .	390	\$200 00	\$210 63	\$10 20	\$8 00	\$212 83
Hall, E. P.	106	100 00	102 06	4 95	5 00	102 01
Harlow, Levi F. . . .	684	100 00	101 31	4 89	4 00	102 20
Higgins, Lewis S. . .	264	100 00	103 42	4 99	5 00	103 41
Hobbs, Kathryn ½ . .	588	50 00	54 00	2 62	4 00	52 62
Hutchinson, Carolina A.	253	100 00	103 05	5 21	5 00	103 26
Hutchinson, Elisha P. .	740	100 00	102 26	5 15	6 00	101 41
Hutchinson and Russell	518	100 00	101 22	4 89	6 00	100 11
Jones, John E. . . .	372	100 00	103 87	5 01	5 00	103 88
Jones, Samuel	290	100 00	102 55	4 97	5 00	102 52
McIntire, Abram S. . .	132	75 00	76 10	3 85	4 00	75 95
McIntire, Annie M. . .	338	100 00	120 17	6 08	6 00	120 25
Peabody & Hutchinson	182-84	150 00	167 28	8 46	10 00	165 74
Peabody, Andrew . . .	56	100 00	101 13	5 11	3 00	103 24
Peabody, A. W.	90	200 00	211 42	10 24	15 00	206 66
Peabody, Dean	344	100 00	100 49	4 85	5 00	100 34
Peabody, Laura E. . . .	534	100 00	104 11	5 04	5 00	104 15
Peabody, S. Maria . . .	584	100 00	103 53	5 23	5 00	103 81
Peabody, Samuel M. . .	204	100 00	112 48	5 68	7 00	111 16
Peabody, William M. . .		100 00	101 67	5 13	5 00	101 80
Peabody, John L. . . .	196	100 00				100 00
Pike, Sarah J.	412	125 00	126 75	6 38	6 00	127 13
Phelps, William M. . .	148	100 00	103 96	5 23	7 00	102 19
Richardson, Benj. F. . .	164	100 00	101 73	4 92	4 50	102 15
Richardson, Rev. D. W.	410	100 00	101 73	4 92	4 00	102 65
Richardson, Daniel . . .		100 00	101 73	4 92	4 50	102 15
Richardson, Lucy G. . .	80	100 00	102 61	5 18	6 00	101 79
Russell, Hariet Wilkins		100 00				100 00
Russell, P. B.	430	200 00	219 19	11 08	15 00	215 27
Smith, E. D. & M. J. . .	436	100 00	101 17	5 11	6 00	100 28
Smith, Sarah F.	102	150 00	155 29	7 86	7 00	156 15
Sargent, James A. . . .	750	100 00	102 65	5 18	5 00	102 83
Soper, Polly A.	298	100 00	102 77	5 18	6 00	101 95
Stiles, David		150 00	159 45	8 06	10 00	157 51
Stiles, Farnham	10	100 00	102 25	5 15	6 00	101 40

Cemetery Endowment Account—Continued

NAME	No. of Lot	Fund	Balance 1925	Interest Received	Amount Withdrawn	Balance
Taylor, Benjamin H. . .	334	\$100 00	\$101 21	\$4 89	\$5 00	\$101 10
Thomas, H. Amelia . .	64	75 00	77 08	3 91	4 00	76 99
Wellman, John R. . .	40	200 00	201 10	10 18	10 00	201 28
Weston, Samuel W. . .	36	200 00	238 64	12 05	15 00	235 69
White, Henry F. . . .	208	80 00	81 30	3 93	4 00	81 23
Whitman, Carl M. . .		100 00				100 00
Wilkins, Henry A. . .	254	100 00	104 86	5 28	5 50	104 64
Wilkins, Edward W. .	172	150 00	154 47	7 49	6 00	155 96
Wilkins, Susan E. . .	596	100 00	101 49	4 85	5 00	101 34
Wilkins, Samuel H. . .	230	100 00	102 78	4 97	5 00	102 75
Young, John	278	100 00	102 71	4 97	5 00	102 68
					\$451 80	\$9,031 65

Cemetery Endowment Lots

Withdrawn from Savings Banks	\$451 80	
Paid Arthur M. Peabody		\$451 80

H. H. BRADSRTEET,
Treasurer.

Report of the Sealer of Weights and Measures Year Ending November 30, 1926

Scales:	Adjusted	Scaled	Condemned
Platform, over 5,000 lbs.	—	2	—
Platform, under 5,000 lbs.	1	11	—
Counter, over 100 lbs.	2	3	—
Counter, under 100 lbs.	2	12	—
Beam, over 100 lbs.	—	1	—
Spring, over 100 lbs.	1	3	—
Spring, under 100 lbs.	5	13	—
Computing, under 100 lbs.	2	4	1
Weights:			
Avoirdupois	11	108	—
Measures:			
Liquid	—	84	—
Linear	—	1	—
Automatic Liquid Measuring Devices:			
Gasoline pumps	7	25	—
Kerosene pumps	1	3	—
Oil pumps	—	3	—
Measures (Stops, etc.)	—	111	—
Leather Measuring Devices:			
Power machines	—	2	—
Totals	32	386	1
Sealing fees collected \$36.99			

INSPECTIONS

Stores 6 ; peddlers' license 4 ; marking of bread 6 ; marking of food packages.

REWEIGHING AND RETESTING

Butter 1 ; coal, in bags 4 ; dry commodities 5 ; gasoline pumps 4.

Respectfully submitted,

E. O. CAMPBELL,
Sealer of Weights and Measures.

David Cummings Fund

Balance Salem Five Cents Savings Bank,		
January 1, 1926	\$3,818 88	
Salem Savings Bank January 1, 1926	4,110 23	
United Shoe Machinery dividends	115 48	
Interest Salem Five Cents Savings Bank	182 11	
Interest Salem Savings Bank	197 53	
	<u>\$8,424 23</u>	
Less Trustees' orders paid	324 00	
Balance on hand Jan. 1, 1927		\$8,100 23
Permanent Fund	\$7,500 00	
Balance income available	<u>600 23</u>	
		\$8,100 23

Also 33 shares United Shoe Machinery Co.

Common Stock value January 3, 1927.

H. H. BRADSTREET, Treasurer.

Principal B. F. Emerson Fund

33 shares Atchison, Topeka & Santa Fe Ry.		
Co. preferred	\$1,482 81	
\$2000 Atchison, Topeka & Santa Fe		
Ry. Co., general mortgage bonds	2,000 00	
1000 New York Central & Hudson River		
R. R. Co.	1,031 25	
1000 Western Tel. & Tel. Co., collateral		
trust bonds	1,002 50	
Andover Savings Bank	1,201 67	
Danvers Savings Bank	988 25	
Salem Savings Bank	1,039 19	
Broadway Savings Bank, Lawrence	<u>1,332 22</u>	
		\$10,077 89

Mansfield Fund—Income Account

(Old Colony Trust Company, Trustee)

Received from Old Colony Trust Co.	\$270 00	
Selectmen's orders	103 33	
Balance		\$166 67

H. H. BRADSTREET, Treasurer.

**Income Collected for B. M. Emerson Fund
by Naumkeag Trust Company**

RECEIPTS

Atchison Topeka & Santa Fe Ry.	\$82 50
“ “ “ “ “ “	40 00
Danvers Savings Bank	24 70
Salem Savings Bank	23 38
N. Y. Central & Hudson River R. R. bonds	20 00
Broadway Savings Bank	33 30
Andover Savings Bank	30 02
Western Tel. & Tel. Co. bonds	25 00
Atchison, Topeka & Santa Fe Ry. bonds	82 50
“ “ “ “ “ “	40 00
Danvers Savings Bank	24 70
Salem Savings Bank	25 98
N. Y. Central & Hudson River R. R.	20 00
Broadway Savings Bank	33 30
Andover Savings Bank	30 02
Western Tel. & Tel. Co.	25 00

\$560 40

EXPENDITURES

Naumkeag Trust Co., commission	\$ 7 36
M. E. Tyler, Treasurer	139 84
Naumkeag Trust Co., commission	6 58
M. E. Tyler, Treasurer	125 12
Naumkeag Trust Co., commission	7 36
M. E. Tyler, Treasurer	139 84
Naumkeag Trust Co., commission	6 72
M. E. Tyler, Treasurer	127 58
	<hr/>
	\$560 40

List of Jurors

The following is a list of jurors prepared by the Selectmen in accordance with Chapter 384, Acts of 1907:

Anderson, Lewis, Machinist	South Main Street
Atwood, J. A., Undertaker	Maple Street
Currier, Charles O., Farmer	Mt. Vernon Street
Barnaby, George E., Shoe Worker	Liberty Street
Boynton, Edward W., Retired	School Street
Giles, Wayne A., Druggist	South Main Street
Godbout, Onisine, Farmer	Park Avenue
Groce, George H., Clerk	Essex Street
Hutchinson, Charles W., Shoe Cutter	North Main Street
Maxwell, Richard N., Janitor	Pleasant Street
Parsons, Edward B., Retired	Boston Street
Turnbull, William G., Machininst	Boston Street
Tyler, Harley M., Farmer	North Main Street
Wigley, Charles M., Farmer	Essex Street
Young, William H., Carpenter	Pleasant Street
Young, Henry A., Janitor	Mt. Vernon Street

Flint Public Library

Trustees' Report

M. E. Tyler, in account with Flint Public Library.	
Charles L. Flint fund	\$5,000 00
Unexpended interest	151 01
	<u>\$5,151 01</u>
Deposited in banks as follows :	
Danvers Savings Bank	\$1,002 48
Andover Savings Bank	319 01
Essex Savings Bank, Lawrence	1,000 00
Broadway Savings Bank, Lawrence	1,866 96
Salem Five Cents Savings Bank	962 56
	<u>\$5,151 01</u>
Cash in hands of Treasurer as last report	\$146 73
Received from Town appropriation	500 00
Received from Naumkeag Trust Company,	
B. F. Emerson fund	532 38
Received from Essex Savings Bank, Lawrence	50 00
Received from Broadway Savings Bank,	
Lawrence	93 30
Received from Edith L. Fletcher, fines	26 56
Received from J. A. Atwood for pipe	10 00
	<u>\$1,358 97</u>
Amount of bills paid for books :	
DeWolf & Fisk Company	\$222 06
Gaylord Brothers	1 19
Hiram Goldberger	43 50
Desmond Publishing Company	35 63
The Regil Company	1 67
	<u>\$304 05</u>

Miscellaneous bills paid :

Edith L. Fletcher, librarian	\$350 00	
Edith L. Fletcher, postage, express, etc.	13 30	
Electric lighting	37 08	
William R. Godfrey, services as jointor	79 92	
M. S. Butts, labor on boiler	1 50	
H. Moore, repairing gutters	6 10	
F. A. Butler, labor on heat and toilets	52 60	
Howard Clock Company, repairing clock	18 25	
Charles W. Hutchinson, care of lawn	30 00	
G. P. Pope, treasurer's bond	7 50	
C. R. Tapley Company	47 25	
C. L. Elliott, coal	15 50	
Ropes Brothers, fertilizer	5 70	
A. A. Pembroke, flowers	2 50	
C. E. Bragdon, supplies	2 75	
Frank Taylor, insurance	22 88	
A. Norman, repairing lawn mower	1 50	
F. W. Wendell, labor and material	94 75	
Marion E. Tyler, wood	12 00	
R. B. Draper, coal	145 00	
Danvers Water Board, water	13 00	
Burton McGlauffin	1 50	
Miscellaneous	960 58	
Amount of bills paid for books	304 05	
		\$1,264 63
Cash on hand		94 34
Respectfully submitted,		\$1,358 97

GALEN B. HOWE
 WILLIAM R. GODFREY
 MAURICE E. TYLER
 GEORGE E. BARNABY
 CHARLES W. HUTCHINSON
 HENRY A. YOUNG

Trustees.

Librarian's Report—Annual Statistics

Volumes in library, January 1, 1926	9,146
Volumes added by purchase	98
Volumes added by gift	10
Total number of volumes added	108
Total number of volumes discarded	10
Net gain in volumes	98

Volumes in library, January 1, 1927	9,244
Circulation of books for year ending January 1, 1927	7,563
Circulation of non-fiction for year ending Jan. 1, 1927	789
Largest monthly circulation, (July)	757
Smallest monthly circulation (December)	434
Average monthly circulation	630
New borrowers registered	54
Number of worn volumes replaced	9
Patronage at reading table, for the year	1,709
Largest patronage at reading table (November)	171
Smallest patronage at reading table (July)	107
Average patronage at reading table, per month	142
Magazines loaned during the year	569
Amount collected on books kept overtime	\$26 56

General Report

The library has been opened each Tuesday and Saturday evening, and Saturday afternoon, except in cases when holidays fell on library days, as on October 12 and December 25. This year during July and August the library was not opened on Thursday evenings, as has been the custom for several years past, to accommodate the summer visitors. The Trustees felt

that the patronage on Thursday evenings was not sufficient to warrant these extra hours of opening. When it is noticed that the circulation of books for 1926 was 415 more than that of 1925, it seems that this change did not lessen the circulation of books any. The number using the reading table in 1926 was 428 more than in 1925.

Again last year, the library sent collections of books (found on the "State Reading Lists") for use of the pupils in three rooms of our school. It is a source of regret that more of the pupils do not avail themselves of the opportunity to secure a Reading Certificate, by reading the required number of books from the "State Reading Lists."

During April of last year the patrons of the library have had the opportunity of seeing pictures of the historic town of Deerfield, Massachusetts, and in November of learning, from very beautifully colored pictures, of the "Wild Flowers of New England." It was noticed that most of the flowers illustrated in this large collection are to be found in our own town. Both these set of pictures were loaned by the Woman's Educational Society of Boston.

The first week in May the librarian attended an Institute at the Fitchburg Normal School. This four day Institute was in charge of the Division of Libraries, of the State Board of Education, and was a very helpful meeting, especially for librarians of the smaller towns.

The past year the reading table has been supplied with the following magazines: American Magazine, American Boy, Atlantic, Century, Country Life, Harper's Monthly, Munsey's, National Sportsman, Woman's Home Companion, Popular Science Monthly, Outlook, Life, Youth's Companion, and Current History. This coming year World's Work will be found in the place of Current History.

The library has received as gifts to the reading table the

following magazines: Our Dumb Animals, Christian Science Sentinel, Christian Register, National Republic, American Legion, and Dearborn Independent.

The librarian desires to express thanks and appreciation to the members of the Board of Trustees for their hearty co-operation and ready support in the general management and discipline of the library.

Respectfully submitted,

EDITH L. FLETCHER, Librarian.

Tax Collector's Report

(1924)

Balance January 1, 1926	\$64 15
Collected personal, to December 31, 1926	\$64 15
Interest	5 15

(1925)

Balance January 1, 1926	\$15,809 96
Collected polls	\$ 12 00
Collected personal, real estate, moth, to December 31, 1926	15,058 11
Uncollected personal	63 61
Abatement polls	98 00
Abatement personal, real estate	578 24
	<hr/>
	\$15,809 96
Interest	653 76
Report of sale per taxes	32 88

TOWN HALL ACCOUNT

65

(1926)

Taxes assessed in year 1926	\$47,195 84
Collected real estate and personal, to December 31, 1926	\$27,345 38
Polls collected	674 00
Polls uncollected	52 00
Uncollected personal, real estate, moth, to December 31, 1926	<u>19,124 46</u>
	\$47,195 84
Interest	25 77

HENRY A. YOUNG,
Tax Collector.

**Town Hall Report for Year Ending
December 31, 1926**

Received from Entertainments and Dances	\$166 55
Received from piano	45 00
Received from Improved Order of Red Men	90 80
Received from Middleton Grange No. 321	74 25
Received from School Department	<u>92 00</u>
	\$468 60



ANNUAL REPORTS

OF THE

School Committee

Superintendent of Schools

AND

Yearly Statistics

OF THE

Grammar School

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1926



School Department

School Committee

Arthur E. Curtis	Term expires 1928
Mrs. W. M. Berry	Resigned December 1, 1926
Albert W. Doolittle, Secretary	Resigned May 14, 1926
Wm. T. Martin	Appointed June 29 to serve to March, 1927

Stephen G. Bean, Superintendent of Schools
Dr. Andrew Nichols, School Physician
Mrs. M. E. Roundy, School Nurse

TEACHING STAFF

Miss C. Alice Manning, Principal, Grades 7 and 8
Miss Mira B. Noyes, Grades 5 and 6
Miss Fannie C. Hinckley, Grades 3 and 4
Miss Helen Connors, Grade 1
Mrs. Mabelle B. Titsworth, Grades 2 and 3
Miss B. Gertrude Haywood, Sewing Supervisor
Mrs. Genie F. Kimball, Music Supervisor
Miss Helen Farley, Drawing Supervisor

Eli Richardson, Janitor

No School Signal—Two Rounds on Fire Whistle at 7.45 A. M.

Report of the School Committee

Middleton, Mass., January 1, 1927.

To the Citizens of the Town of Middleton:

The School Committee herewith submits the various annual reports of public school administration.

Early in the year it became evident that the school house had become inadequate and, in certain respects, unfit for the increasing needs of the town. After much discussion, in numerous town meetings, an appropriation was made to remodel the building and add two new class rooms. This has been accomplished and the finished building is now ready for occupancy.

During the last part of the year it has been necessary to hire the Town hall for school purposes. This expedient has been attendant with many difficulties, but it is gratifying to know that the school work has not been seriously retarded.

The committee wishes to express its sincere gratitude to the two citizens who, as members of the School Building Committee, have assisted them so ably. The committee also wishes to commend the superintendent and the teachers for their loyalty and the efficient manner in which they have met the problems and perplexities of the last term.

Respectfully submitted,

ARTHUR E. CURTIS

WILLIAM T. MARTIN

School Committee.

Report of the Superintendent

To the School Committee of Middleton:

Gentlemen:

Pursuant with the annual custom I am hereby presenting my third annual report as Superintendent of Schools.

Because the fiscal year of the town covers parts of two separate school years, a report of this kind sometimes needs to be two distinct reports. Ordinarily two successive school years will be very much alike in their general tenor, but an occasional complete upset occurs which makes two successive years differ greatly, even though there be but a space of a few weeks between the end of one period and the commencement of the other. Such is the present condition.

GENERAL

It is only natural that for this town the report should deal almost exclusively with the change in building conditions and the results springing from the change.

Of course it is common knowledge that during all of the school year ending in June the Middleton school system was hopelessly overcrowded in the four rooms at our disposal.

Not only was the building overcrowded but hygienic conditions were very inadequate. Lighting and ventilation were poor; sanitary provisions were insufficient; and the seating capacity was taxed to the uttermost, so that the children were unable to reap the benefit of the one element of the situation which was up to standard, that is, the number of teachers.

When the school census was taken last spring, it became evident from the returns that unless some unexpected migration occurred before September, the existing school accommodations would be completely inundated. It seemed on the basis of figures from previous years that any migration would be more likely to be inward than outward. There was but one logical course left for us. We must prepare for the overflow. It was unfortunate that the school census was not completed before the town meeting in March. If action could have been taken then, much of the delay later experienced might have been escaped. It is natural that in a town where school building is of such unusual occurrence, a longer period of delibera-

tion is required before action is final. This proved true when the proposal to increase school accommodations came before a special town meeting.

After due consideration the town voted to enlarge the existing school plant by the addition of a two room wing with basement, and to make such changes in the then existing rooms as to bring them up to modern standards of school room architecture and planning.

When the date for opening the schools arrived the usual experience had to be met. The building was not ready for occupancy. And when after a period of waiting it became evident that the delay would be too great, the expedient of making use of the Town Hall was adopted. This was done with a full realization of the inadequacies of this building for school purposes. It was the only solution of the problem which seemed workable.

It was here that the quality and loyalty of the teaching corps was put to the test. Without murmur of protest they faced the difficulties, and the manner in which the school functioned in those trying conditions is beyond what I had believed possible. Here, without desks or even tables, with tiny improvised blackboards, with children crowded on long settees, with six grades grouped in three corners of the comparatively small hall and the other two grades in the tiny lower room, a quality and amount of school work was accomplished which is almost beyond belief. As their supervisory officer I wish to express pride in and commendation of the excellent service rendered under those most trying circumstances by the Middleton teachers.

Weeks became months and the fall term had passed before the school building became available for use. And in this time true winter weather had come. This threatened to complicate matters at times due to the lack of heat in the lower

room of the Town Hall. There were days when all eight grades were gathered in the upper auditorium for the sake of comfort of body. And it should be said of the Middleton children, that in all this time and under all of these difficulties they conducted themselves as good school citizens should. If equal self restraint could or would carry over into later life the outlook for this nation would be very bright.

The temptation is strong to sermonize on this point, but this is a report and not a tract. Suffice it to say that it seems strange that as the contacts with the world outside of school widen, those qualities which the schools are supported to produce tend to become less valued. One sometimes wonders whether America really wants her children taught to live, or merely to make a living.

This report would normally close with the close of the year. This would mean leaving the schools en route from the Town Hall to the renewed building. But such a procedure seems not quite fair since the improvements are the product of the reported year.

BUILDING CONDITIONS

Three days after the close of the fiscal year found the children again within the walls of the Center School. But what a changed environment they find. It is almost like stepping from 1876 to 1926.

As seen from the street the building seems slightly different. The added wing does not abtrude on the notice like a wart, as is sometimes the case with remodelled buildings. Perhaps the greatest improvement, as viewed by a person interested in school building, is the grouping of the windows across the front of the structure. This is an outward evidence to every interested person passing the building, that the town has given thought to the health and comfort of her school chil-

dren. This shows the prospective resident that here is a town which is looking forward.

Entering the building on the side of the new addition no great change is noted other than the better light in the hallway. The glazed door of the lower room of the addition faces you and through it can be seen the thoroughly modern, well lighted classroom.

On the left of the door, before entering, is seen a commodious supply closet in natural wood finish; and on the right a door leading to the fine new sanitary equipment for the girls, which is duplicated in a similar place on the second floor.

Within the new room will be found seating accommodations for thirty-five children. Seats face the front, or entrance, and have a flood of light from six large windows on the left. Back of the teacher's desk and across the front of the room are patented clothes closets, with swiveled doors, and ventilation outlets to help in drying clothing on stormy days. On this wall is also to be seen a large closet for the books and supplies used by the children of this class.

No mean improvement is the method of tempering the light which at times is very strong. Shades have been provided which are adjustable to any part of the windows, they being mounted on rods so that not only the fabric but the rollers can be raised or lowered. This permits having windows open at the top without the distracting flapping of window shades. The fabric itself is duck of a very light brown which, when covering the window completely, allows sufficient light to pass to give comfortable light to every child.

Opposite the windows and across the back of the room excellent slate blackboards have been installed, and eventually blackboards will be fitted in the large panels of the wardrobe doors in front of the room.

On the back wall of the room is a semi-automatic auxil-

inary to the heating system of radiators. This is a direct connection to the outer air whereby the air passes over heated fin coils and aids in maintaining the purity and the temperature of the air of the room.

The room on the second floor is a duplicate of the one just described and is equally pleasant and comfortable. One of our substitute teachers, who has had experience in much larger towns, calls this the finest school room in which she has ever taught.

The rooms in the original building, though not as new looking are almost equally pleasant and comfortable. The lighting is now excellent and is regulated by the same shade equipment as the new rooms. The change is of special note in the rooms in the back of the building. These were formerly very poorly lighted but are now as light as could be desired.

All seats are now placed so that the children have light from the correct direction and angle. It is safe to predict happier school children from this one improvement.

The rear room on the lower floor is serving as a utility room. Its uses are various. At noon it serves as a lunch room and later as a playroom for girls. On certain days it is used for manual training for the boys and later will be utilized as a sewing room.

Last to be provided for but not least in importance is the new heating plant. Its care may involve more labor than did the old one but it seems far more adequate to the situation and should give far better working conditions in the school rooms.

The value of the changed building conditions can be summarized by the statement of the teachers. "We have been through a hard seige but the result is worth it."

TEACHING STAFF

The only change in teaching personnel is the employment

of Mrs. Mabelle B. Titsworth of Danvers to take the position temporarily held by Mrs. Anna Winslow for the last part of the last school year. Mrs. Titsworth is a normal graduate with several years of experience and fits in very nicely with our old organizaion. Taking charge of the second grade and a section of the third grade the opportunity of the children in the first four grades is greatly improved by the work of this teacher.

PROGRESS

In view of the unfavorable circumstances surrounding the work of the fall term we cannot expect to have as successful a year as we would have obtained had the new accommodations been ready in September, but I venture to predict that by June the children will have done as much work in their respective classes as would have been done under the old conditions. And I further believe that the children and teachers will finish the year in far better physical condition.

Below will be found the usual tabulations of distribution of pupils. They will show a smaller number of pupils to each teacher which should produce a proportionally better educational opportunity for every child.

The first grade is unaccountably small. The school census showed a very much larger entering class in prospect. Nevertheless this class is large enough for the best interest of the children concerned.

CONCLUSION

May I express my appreciation of another year of co-operative helpfulness by the members of the Committee.

Respectfully submitted,

STEPHEN G. BEAN.

Somerville, Mass., January 14, 1927.

AGE AND GRADE DISTRIBUTION

December 31, 1926

	6	7	8	9	10	11	12	13	14	15	16		T	U. A.	%	U. A.	%
I	15	6											21	0	0	0	0
II	1	11	8	1	1	1							23	1	4.3	3	13
III			6	11	3	1							21	0	0	4	19
IV			2	7	3	5							17	2	12	5	29
V				3	6	4	2	1					20	3	15	3	15
VI					2	4	2	3	2				13	2	15	5	39
VII						6	5	6	1	1	1		20	6	30	3	15
VIII								4	4	1	1		10	0	0	2	20
	16	17	16	22	15	21	11	15	8	2	2		145	14	7.9	25	17

Report of the School Building Committee

This committee wishes to state that while the alterations and the addition have cost more than was anticipated last spring we found as the work progressed it would be necessary to do work that we had not planned at the start.

This work consisted in part as follows: New walls under old building, cementing basement floor in old building, hard pastering the entire basement, installing fire doors, installing both direct and indirect heating system, chimney to care for new boiler, rewiring the entire bell system, storage closets for the classrooms, finishing floors and painting walls.

The new heating system is ample to heat the building and has worked to good advantage this winter.

The two old chimneys would not take care of the new boiler and it was necessary to build a chimney 32 inches square and 50 feet high.

The bell system was in bad shape and it was necessary to rewire the entire system and install new bells both in the rooms and the fire alarm bells.

The State Fire Marshal recommended plastering the basement ceiling, fire doors and a change in the boys' toilet.

We had space for storage closets for the teachers—something the rooms had always lacked—and had some built in by the contractor.

The building is in very good shape at the present time and the addition of the windows in the old building are a great improvement.

There are at the present time two or three small jobs to be completed. When completed the cost of the entire work will be approximately \$22,500.

The building will be open some afternoon and evening soon for public inspection and we hope that the citizens will avail themselves of this opportunity to visit the school and see the vast amount of work that has been done.

Respectfully submitted,

A. E. CURTIS

W. T. MARTIN

G. B. OGDEN

E. O. CAMPBELL

School Building Committee.

School Enrollments, 1926-1927

Danvers High School	30 pupils
Peabody High School	9 “
Beverly Industrial School	2 “
Essex County Agricultural School	8 “
Grammar School, Middleton	153 “
	<hr/> 202 pupils

Middleton Grammar School Class of 1926

Graduates

WILMAR FRANCES BUTLER
SARA ALICE COLE
FLORENCE INEZ DALE
JOHN WILLIAM DALE
SEFTON EARL
HARRIET JOSEPHINE GILES
HARRIS CLINTON GILES
TERENCE CHESTER KLOSOWSKI
FREDERICK DANIEL LANG
ALLAN GIBB MARSHALL, JR.
WILLIAM THOMAS MARTIN, JR.
NEWTON ALDRICH MAXWELL
RUTH NETTIE MAXWELL
ANGELINA MENESALE
CONJETTA MENESALE
DOROTHY IRENE OGDEN
PHILIP COVELL PARSONS
ROGER EVERETT PHILBRICK
ALBERT ARTHUR ROBERTS
ESTHER ADELAIDE ROBINSON
CAROLYN ELIZABETH WILKINS
RALPH PARKER WOODS
SIDNEY CLARENCE WOODS

**Middleton Pupils Graduating from Danvers
High School, Class of 1926**

HAROLD TYLER
DONALD McSHEEHY
HELEN JANKOSKI
CHARLES GOULD

Beverly Industrial School, Class of 1926

PORTER GOULD
EMILE PHANEUF

School Calendar for 1927

January 3—Winter term begins.

February 28—Winter term ends.

Vacation—1 week.

March 7—Winter spring term begins.

April 29—Winter spring term ends.

Vacation—1 week.

May 6—Spring term begins.

June 24—Spring term ends.

Vacation—10 weeks.

September 7—Fall term begins.

December 23—Fall term ends.

Holidays—January 1; February 22; April 19; May 30;
October 12; November 25.

RECOMMENDATIONS
OF THE
FINANCE COMMITTEE

TOWN WARRANT

AND THE
BALLOT
OF THE
TOWN OF MIDDLETON
MARCH, 1927

PART III

Recommendations of Finance Committee for the Year 1927

TOWN OFFICERS' SALARIES

Selectmen	\$300 00	
Town Treasurer	300 00	
Town Clerk	200 00	
Town Accountant	300 00	
Tax Collector	400 00	
Assessors	600 00	
Registrars	18 00	
Moderator	25 00	
Inspector of Slaughtering	25 00	
Inspector of Cattle	150 00	
Sealer of Weights and Measures	100 00	
Constable	35 00	
Overseers of the Poor	100 00	
Superintendent of Burials	15 00	
Water Commissioners, serve without pay		
Cemetery Commissioners	30 00	
	<hr/>	\$2,598 00

Janitor of Town hall, 35 cents per hour.

PROTECTION OF PERSONS AND PROPERTY

Police	\$1,000 00	
Building Fires	150 00	
Forest Fires	500 00	
Firemen's Wages	65 00	
Fire Hose, double jacket	300 00	
	<hr/>	\$2,015 00

FORESTRY DEPARTMENT

Tree Warden	\$500 00	
Moth Department	681 49	
		<u>\$1,181 49</u>

HIGHWAYS AND BRIDGES

Highways and the Selectmen be authorized to apply to State Highway Dept. for aid	\$3,625 00	
Sidewalks and Fencing	350 00	
Snow Removal	1,000 00	
Bridges	500 00	
Gasoline Cement Mixer	150 00	
Cab for Tractor	150 00	
		<u>\$5,775 00</u>

EDUCATION

Schools, including tuition and transporta- tion of pupils to vocational schools	\$19,600 00	
Center School alterations to finish work on school	3,000 00	
		<u>\$22,600 00</u>

HEALTH AND SANITATION

Board of Health	\$ 50 00	
Essex to Sanitorium	337 24	
Dental Clinic	100 00	
		<u>\$487 24</u>

Poor Department	\$1,800 00	
Soldiers' benefits	84 00	
		<u>\$1,884 00</u>

UNCLASSIFIED

Contingent	\$1,200 00
Insurance	575 00
Town Hall	800 00
Memorial Day	225 00
American Legion	110 00
Cemeteries	800 00
Interest	2,600 00
Municipal Indebtedness	3,000 00
Middleton Electric Light, including depreciation	2,500 00
Danvers Water Board, unpaid bill for material on Essex and East streets	228 64
	<u> </u>
	\$11,038 64

J. WARREN OSBORNE,
Clerk of Finance Committee.

Town Meeting Warrant

Essex, ss. To William H. Young, Constable for the Town of Middleton, in the County of Essex:

GREETINGS :

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and in Town affairs, to meet at the Town Hall, in said Town, on

Thursday, the third day of March, next

at 7.30 o'clock P. M., for the following purposes :

ARTICLE 1. To authorise the Selectmen to appoint such other Town Officers as are required to be chosen annually.

ARTICLE 2. To see what action the Town will take in regard to defraying the Town expenses for the ensuing year.

ARTICLE 3. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year, and expressly made payable therefrom by this vote. And you are directed to serve this warrant by posting attested copies thereof, one at the Town Hall ; one at the Center Post Office and one at the store at Howe Station, in said Town, seven days at least before the time of holding said meeting.

ARTICLE 4. By petition of Edwin B. Meade and ten others, to see if the Town will make a special appropriation to gravel East Street from Locust Street to the Boxford line.

ARTICLE 5. By petition of Frank B. Tyler and ten others, to see if the Town will make a special appropriation to resurface Lake Street.

ARTICLE 6. To see if the Town will vote to authorize the Assessors to use the money in the Reserve Fund to help lower the tax rate.

ARTICLE 7. To see if the Town will vote to appropriate money to purchase a one ton Ford dump truck.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting aforesaid.

Given under our hands this 22nd day of February, 1927.

MAURICE E. TYLER,
E. STIMPSON HUTCHINSON,
WILLIAM H. SANBORN,
Selectmen of Middleton.



